

SENATE BILL 2092  
By Henry

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5,  
relative to the assessment of leasehold interests.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-605 is amended by adding the  
following as a new second sentence:

Provided however that sales of similar interests in leasehold properties shall be  
considered in determining the fair market value if such sales are available.

SECTION 2. This act shall take effect upon becoming law, the public welfare requiring  
it.